What is claimed is:

1. A light-diffusing sheet comprising a transparent film and a light-diffusing layer, which is made of a resin coating layer having a minute unevenness formed on a surface thereof, is formed on at least one side of the transparent film,

wherein the transparent film includes a thermoplastic resin (A) having a substituted and/or non-substituted imido group in a side chain, and a thermoplastic resin (B) having a substituted and/or non-substituted phenyl group and nitrile group in a side chain, and

an average height-depth spacing (Sm), a center-line average surface roughness (Ra) and a ten-point average surface roughness (Rz) on the surface with the minute unevenness satisfies the respective following relations:

$$Sm \leq 80\ \mu m,$$

$$Ra \leq 0.25\ \mu m \text{ and}$$

$$Rz \leq 9Ra.$$

2. The light-diffusing sheet according to claim 1, wherein a 60 ° glossiness on the surface with the minute unevenness is 70% or less.

3. The light-diffusing sheet according to claim 1 or 2, wherein if in the transparent film, a direction along which an in-plane refractive index is maximized is X axis, a direction

perpendicular to X axis is Y axis, a thickness direction of the film is Z axis; refractive indexes in the respective axis directions are nx, ny and nz; and a thickness of the transparent film is d (nm) by definition, the transparent film satisfies the following relations:

in-plane retardation Re = (nx – ny) x d ≤ 20 nm and

thickness direction retardation Rth = {(nx + ny)/2 – nz} x d ≤ 30 nm.

4. The light-diffusing sheet according to any of claims 1 to 3, wherein the transparent film is a biaxially stretched film.

5. The light-diffusing sheet according to any of claims 1 to 4, wherein the resin coating layer comprises fine particles and the surface unevenness shape of the resin coating layer is formed with the fine particles.

6. The light-diffusing sheet according to claim 5, wherein the fine particles are organic fine particles.

7. The light-diffusing sheet according to any of claims 1 to 6, wherein the resin coating layer is formed with an ultraviolet curing resin.

8. A light-diffusing sheet, a low refractive index layer lower in refractive index than the resin coating layer is provided on the

unevenness surface of the resin coating layer of the light-diffusing sheet according to any of claims 1 to 7.

9. An optical element comprising the light-diffusing sheet according to any of Claim 1 to Claim 8 provided on one side or both sides of an optical element.

10. An image viewing display comprising the optical element according to claim 9.